Audit Alert

During recent audits, we noted that critical information, tasks, and responsibilities were not consistently transferred and communicated during staff turnover or organizational changes. Knowledge transfer is essential to ensure that key processes and activities of each County function are maintained for business continuity.

BUSINESS CONTINUITY

Business Continuity is a proactive way to ensure mission critical operations proceed during disruption. Disruption could occur with high staffing turnover or organization changes where critical information is not shared.

Every County function should establish a system or structure to ensure that critical information, tasks, and responsibilities are transferred during staff turnover or organizational changes so that key organization goals, objectives, and strategies are met during periods of disruption.

At a minimum, each County function should have the following:

- Index or catalog of centralized information;

- Organized and centralized shared drives for ease of accessibility;

- Documented policies and procedures that reflect current rules, requirements, objectives, strategies, etc;

- Documented standard operating procedures (SOPs) to capture institutional knowledge of significant processes and activities;

- Updated organizational and reporting charts;

- A list of key control activities, to include the assignment of authority and responsibility levels;

- Documentation of key controls, such as the review of the user access listings for applications; and

- A schedule of key organizational activities (i.e. operational, financial, regulatory, compliance, etc.).

For additional information, contact the Internal Audit Department at internalaudit@cobbcounty.org or (770) 528-2556.